# Assessment of the Implementation of FAA Centralized Permanent Change of Station (PCS) Voucher Processing

January 2000

# **Background**

Centralization of the FAA Permanent Change of Station (PCS) voucher processing was implemented at the Mike Monroney Aeronautical Center effective April 1, 1999. Vouchers were previously processed by the accounting offices in six different regions, FAA Headquarters, Technical Center and the Aeronautical Center. The Financial Operations Division at the Mike Monroney Aeronautical Center in Oklahoma City was identified as the site for centralizing the PCS voucher process. Cost savings through workforce reductions were not anticipated at the time of centralization. Rather, FTE savings in the field would be redirected to provide support in other critical areas such as the CFO Act of 1990 and the Clean Financial Statement IG Audit. Implementation involved participation from the Mike Monroney Aeronautical Center (lead), each of the nine regional offices, FAA Headquarters, and the Technical Center.

An evaluation of the centralization of PCS voucher processing will be completed after its first year in operation. This report is in response to the requirement for monitoring the centralized process during the implementation phase as addressed in the Centralization of FAA PCS Voucher Processing Implementation Plan dated March 1999. It will assess if and where adjustments to the centralized process or staffing resources may be necessary during the first year to maintain quality service.

#### **Data Collection Strategy**

The primary source for collection of information included customer surveys, interviews with the managers of the Financial Operations Division (AMZ-100) and the Travel and Transportation Branch (AMZ-130), and data from PCS record keeping systems. The customer survey was sent to all employees that had received service through the centralized PCS voucher process from April 1, 1999 through October 31, 1999. The PCS Voucher Processing Customer Survey used to establish the baseline for customer satisfaction prior to centralization was readministered to ensure the comparability of the results. The survey required only a minor change to clarify the scope of the survey in seeking feedback for vouchers processed by the centralized PCS accounting staff. The survey was recoordinated with the national unions (NATCA, NAATS, and PASS) through the Office of Labor and Employee Relations (AHL) and local unions (AFGE, PAACE, and NFFE) through labor relations specialists in the local offices of Office of Human Resource Management at the Aeronautical and Technical Centers.

#### **Implementation**

Implementation of the FAA centralization of the voucher processing actually began prior to the scheduled date of April 1, 1999, as the Travel and Transportation Branch (AMZ-130) received 114 vouchers from the regions prior to April 1. Twenty-five of these vouchers were processed and payment completed prior to the implementation date. Priority was given to the vouchers that were significantly past due for payment.

The April 1, 1999, implementation date for the centralization of PCS voucher processing resulted in AMZ-130 processing approximately 700 Relocation Income Tax Allowance vouchers along with the normal centralized workload. Normal voucher processing turnaround time increased to 23 work days in April during the processing of the RITA's in comparison to the average national processing time of 15.1 work days prior to centralization. Also, due to the volume of GBL's received from the regions at implementation, one FTE was dedicated to immediately process these GBL's. On the average, the GBL's were one month old upon receipt by AMZ-130.

Processing time gradually improved to six work days during the first six months with the addition of an FTE and working an extensive amount (680 hours) of overtime. During the first four months of implementation, the PCS staff was understaffed by two FTE's. The PCS staff has not been at the estimated staffing level of six FTE's since implementation. Some increase in voucher processing time was expected during the implementation period due to getting employees that were new to the process and service trained, combined with the complete "dump" implementation method that was

agreed to unanimously by the regions and centers. Also, implementation began at the third and fourth quarters, which typically have the highest workload. There were also unique regional circumstances that AMZ-130 was not acquainted with. Most of the unique issues have been resolved, as most of them were just a matter of a needed change to past practices.

At the time of implementation, transition of the FAA PCS System to the Aeronautical Center required further analysis. The transition was completed October 1999 with transfer of the responsibility for maintenance of the system from Eastern Region to the Aeronautical Center's Application Systems Division (AMI-200).

#### **Workload Analysis**

The March 1999 Implementation plan estimated that the MMAC centralized PCS staff should be increased by 5 for a total of 6 FTEs. This was based on the following assumptions:

- Learning Curve Full time employees who work with the process on a daily basis do not need to relearn the process in comparison to those who participate infrequently.
- The numbers of PCS moves have been declining. The previous 3 years saw a decline in the number of moves of 40%. Reductions in personnel and the PCS budget were believed to be contributing factors. The reductions did appear to be leveling off at the time of the report.
- Process improvement Full time employees who "own" the process are more likely to work toward improvements.
- Changes in PCS policy Lump sum payments will work to reduce the number of transactions associated with voucher processing.

Data collected during the past nine months of centralization verified that the estimated 6 FTEs is sufficient to continue providing high-quality PCS accounting service to the agency. The significant decrease in processing time from the estimated 15.1 work days prior to centralization to the current 10.8 work days appears to be a major result of the improved staffing level. The expected decrease in moves (as was the trend in the previous three years) did not materialize during the first nine months of centralization. Since implementation, 523 moves have been processed. At an annualized rate, approximately 697 moves will be processed during the first 12 months of centralization – slightly higher than the 640 moves in FY 98.

Centralization has resulted in providing the agency a 36% staffing reduction in PCS voucher processing (from 9.36 FTEs to 6 FTEs). Given that workload has remained about the same, this represents a productivity gain of 56%.

#### **Customer Survey**

The PCS Voucher Processing Customer Survey was sent to 450 employees that had received PCS service from AMZ-130 since the April 1999 centralization of PCS voucher processing. The survey was distributed November 17, 1999, and employees were asked to return the survey by December 17, 1999. A total of 164 surveys were returned for a 36% return rate. All regions, centers, and Headquarters were represented among the responses.

The overall survey results showed the new PCS customers are also positive about the PCS voucher services. There was no significant range of change when the November 1999 survey data was compared with the December 1998 survey data (see Appendix A). The average change ranged from a positive increase of .4 for the response time to inquiries from the accounting office after a move, to a decrease of .37 for the perception of the usefulness of PCS information prior to the move. It is expected that the lack of improvement in the area around information is related to the September 15, 1998, change to the FAA Travel Policy (FAATP) and the resultant lack of an updated FAA PCS pamphlet. The PCS accounting staff in AMZ-130 is aware and concerned of the lack of up-to-date agency PCS information guides and have prepared new information booklets that contain current policy for distribution to each employee when their PCS travel order is received by AMZ-130.

The survey areas which identified the largest increase in positive improvements were found to be the timeliness of the receipt of relocation income tax allowance (RITA) information (45% to 54%) and explanation of non-allowable expenses (48% to 61%). Two items provided an overall indicator of feelings about the PCS voucher process and both showed positive improvements. The perception of overall quality of PCS accounting services rose from 65% to 68% and agreement with the statement "I am satisfied with the processing of my PCS voucher" increased from 58% to 62%. The perception of the accounting office staff's knowledge of PCS information increased in the very satisfied category by 8% (46% to 54%). Results also showed an improvement in the customers' perception of response time during all phases of the move when compared to the 1998 established baseline.

Response Time to Inquiries from the Accounting Office								
Category of Response	November 1999	1998 Baseline						
Combined Satisfied	74%	65%						
Neither Dissatisfied nor	15%	20%						
Satisfied								
Combined Dissatisfied	11%	15%						

#### Conclusion

Overall, customers continue to be positive about the PCS voucher process with some increase in the level of satisfaction around the services provided by the PCS accounting staff. Results showed the quality of service received from the PCS staff to be very positive with a majority of the knowledge, responsiveness and timeliness items to have increased in the level of satisfaction. The responses to the information categories suggest that more focus needs to be placed in this area.

#### **Overall Conclusion**

Results indicate that the centralization of the FAA's PCS voucher processing services has transitioned quickly and smoothly with improvements in customer satisfaction, voucher processing time, and utilization of staffing resources. The average voucher processing time has been reduced from 15.1 work days to 10.8 work days. Current staffing analyses support the staffing resources of 6 FTEs as identified in the March 1999 PCS Voucher Processing Centralization plan. This staffing level represents a staffing reduction of 36% and a productivity gain of 56%.

#### **Next Step**

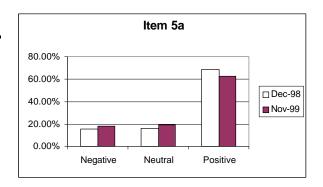
A first year evaluation of centralized PCS voucher processing will be completed to assess the overall process including cost, productivity and quality of service. The tentative completion date is June 2000.

# **PCS Customer Survey Data**

# **Accounting Staff**

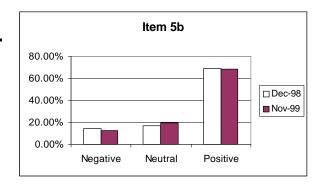
## Accessibility to the PCS accounting office staff PRIOR to my move:

	Dec '98		Nov		
	Count	%	Count	%	Change
Very dissatisfied (1)	16	6.84%	10	8.62%	1.78%
Somewhat dissatisfied (2)	20	8.55%	11	9.48%	0.94%
Neither (3)	38	16.24%	22	18.97%	2.73%
Somewhat satisfied (4)	50	21.37%	20	17.24%	-4.13%
Very satisfied (5)	110	47.01%	53	45.69%	-1.32%
Average Score:		3.93		3.82	-0.11



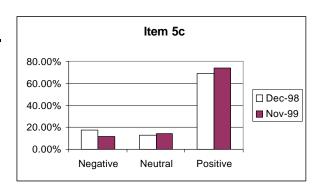
## Accessibility to the PCS accounting office staff DURING to my move:

	Dec '98		Nov	<sup>,</sup> '99	
	Count	%	Count	%	Change
Very dissatisfied (1)	13	5.63%	8	7.02%	1.39%
Somewhat dissatisfied (2)	20	8.66%	6	5.26%	-3.39%
Neither (3)	39	16.88%	22	19.30%	2.42%
Somewhat satisfied (4)	47	20.35%	22	19.30%	-1.05%
Very satisfied (5)	112	48.48%	56	49.12%	0.64%
Average Score:		3.97		3.98	0.01



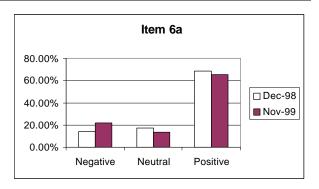
## Accessibility to the PCS accounting office staff AFTER to my move:

	Dec '98		Nov		
	Count	%	Count	%	Change
Very dissatisfied (1)	17	7.17%	8	7.21%	0.03%
Somewhat dissatisfied (2)	25	10.55%	5	4.50%	-6.04%
Neither (3)	31	13.08%	16	14.41%	1.33%
Somewhat satisfied (4)	50	21.10%	20	18.02%	-3.08%
Very satisfied (5)	114	48.10%	62	55.86%	7.75%
Average Score:		3.92		4.11	0.18



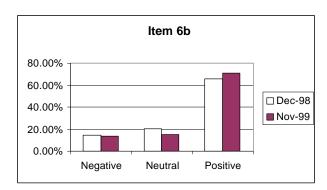
# Availability of PCS accounting staff for answering questions PRIOR to my move:

	Dec '98		Nov '99			
	Count	%	Count	%	Change	
Very dissatisfied (1)	16	6.96%	13	12.26%	5.31%	
Somewhat dissatisfied (2)	17	7.39%	10	9.43%	2.04%	
Neither (3)	40	17.39%	14	13.21%	-4.18%	
Somewhat satisfied (4)	53	23.04%	19	17.92%	-5.12%	
Very satisfied (5)	104	45.22%	50	47.17%	1.95%	
Average Score:		3.92		3.78	-0.14	



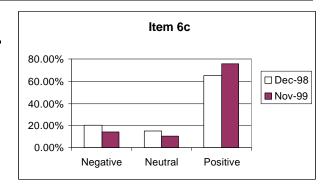
# Availability of PCS accounting staff for answering questions DURING to my move:

Dec '98		Nov '99		
Count	%	Count	%	Change
17	7.52%	8	7.48%	-0.05%
15	6.64%	7	6.54%	-0.10%
46	20.35%	16	14.95%	-5.40%
42	18.58%	19	17.76%	-0.83%
106	46.90%	57	53.27%	6.37%
	3.91		4.03	0.12
	Count 17 15 46 42 106	Count % 17 7.52% 15 6.64% 46 20.35% 42 18.58% 106 46.90%	Count         %         Count           17         7.52%         8           15         6.64%         7           46         20.35%         16           42         18.58%         19           106         46.90%         57	Count         %         Count         %           17         7.52%         8         7.48%           15         6.64%         7         6.54%           46         20.35%         16         14.95%           42         18.58%         19         17.76%           106         46.90%         57         53.27%



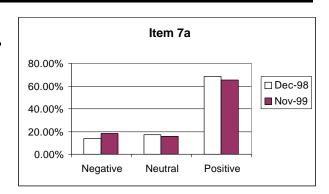
# Availability of PCS accounting staff for answering questions AFTER to my move:

	Dec '98		Nov	<sup>'</sup> '99	
	Count	%	Count	%	Change
Very dissatisfied (1)	18	7.76%	8	7.62%	-0.14%
Somewhat dissatisfied (2)	29	12.50%	7	6.67%	-5.83%
Neither (3)	34	14.66%	11	10.48%	-4.18%
Somewhat satisfied (4)	42	18.10%	16	15.24%	-2.87%
Very satisfied (5)	109	46.98%	63	60.00%	13.02%
Average Score:		3.84		4.13	0.29



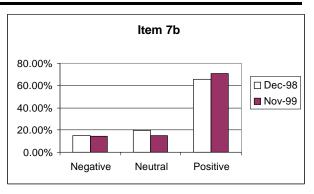
# Accounting office staff's knowledge of PCS information PRIOR to my move:

	Dec '98		Nov	<b>' '99</b>	
	Count	%	Count	%	Change
Very dissatisfied (1)	15	6.61%	10	9.80%	3.20%
Somewhat dissatisfied (2)	17	7.49%	9	8.82%	1.33%
Neither (3)	39	17.18%	16	15.69%	-1.49%
Somewhat satisfied (4)	51	22.47%	14	13.73%	-8.74%
Very satisfied (5)	105	46.26%	53	51.96%	5.71%
Average Score:		3.94		3.89	-0.05



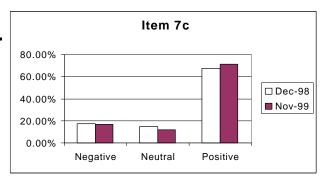
# Accounting office staff's knowledge of PCS information DURING to my move:

	Dec '98		Nov		
	Count	%	Count	%	Change
Very dissatisfied (1)	17	7.59%	9	8.49%	0.90%
Somewhat dissatisfied (2)	16	7.14%	6	5.66%	-1.48%
Neither (3)	44	19.64%	16	15.09%	-4.55%
Somewhat satisfied (4)	46	20.54%	19	17.92%	-2.61%
Very satisfied (5)	101	45.09%	56	52.83%	7.74%
Average Score:		3.88		4.01	0.13



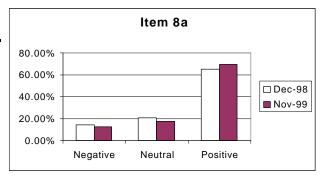
# Accounting office staff's knowledge of PCS information AFTER to my move:

	Dec '98		Nov '99		
	Count	%	Count	%	Change
Very dissatisfied (1)	19	8.15%	8	7.84%	-0.31%
Somewhat dissatisfied (2)	22	9.44%	9	8.82%	-0.62%
Neither (3)	34	14.59%	12	11.76%	-2.83%
Somewhat satisfied (4)	48	20.60%	14	13.73%	-6.88%
Very satisfied (5)	110	47.21%	59	57.84%	10.63%
Average Score:		3.89		4.05	0.16



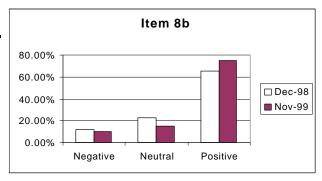
# Response time to inquiries from the accounting office PRIOR to my move:

move:	Dec '98		Nov		
	Count	%	Count	%	Change
Very dissatisfied (1)	13	5.75%	9	8.82%	3.07%
Somewhat dissatisfied (2)	20	8.85%	4	3.92%	-4.93%
Neither (3)	46	20.35%	18	17.65%	-2.71%
Somewhat satisfied (4)	47	20.80%	15	14.71%	-6.09%
Very satisfied (5)	100	44.25%	56	54.90%	10.65%
Average Score:		3.89		4.03	0.14



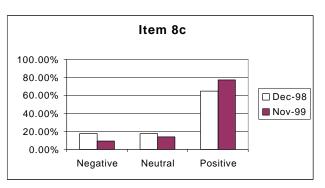
# Response time to inquiries from the accounting office DURING to my move:

	Dec '98		Nov	<b>' '99</b>	
	Count	%	Count	%	Change
Very dissatisfied (1)	14	6.31%	8	7.92%	1.61%
Somewhat dissatisfied (2)	13	5.86%	2	1.98%	-3.88%
Neither (3)	50	22.52%	15	14.85%	-7.67%
Somewhat satisfied (4)	48	21.62%	18	17.82%	-3.80%
Very satisfied (5)	97	43.69%	58	57.43%	13.73%
Average Score:		3.91		4.15	0.24



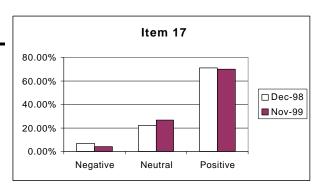
# Response time to inquiries from the accounting office AFTER to my move:

move.					
	Dec '98		Nov '99		
	Count	%	Count	%	Change
Very dissatisfied (1)	17	7.52%	6	6.19%	-1.34%
Somewhat dissatisfied (2)	23	10.18%	3	3.09%	-7.08%
Neither (3)	39	17.26%	13	13.40%	-3.85%
Somewhat satisfied (4)	45	19.91%	14	14.43%	-5.48%
Very satisfied (5)	102	45.13%	61	62.89%	17.75%
Average Score:		3.85		4.25	0.40



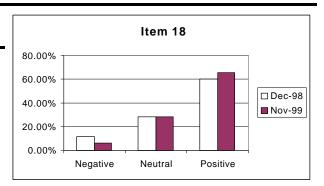
The accounting staff was courteous when I called to obtain information about my PCS voucher:

about my r oo roudner					
	Dec '98		Nov '99		
	Count	%	Count	%	Change
Strongly disagree (1)	6	2.41%	2	1.35%	-1.06%
Disagree (2)	11	4.42%	4	2.70%	-1.71%
Neither (3)	55	22.09%	39	26.35%	4.26%
Agree (4)	124	49.80%	52	35.14%	-14.66%
Strongly agree (5)	53	21.29%	51	34.46%	13.17%
Average Score	:	3.83		3.99	0.16



## The accounting staff was quick to respond to my inquiries:

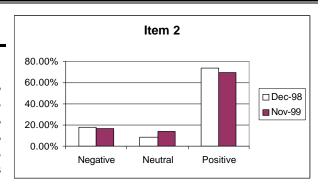
	Dec '98		Nov '99		
	Count	%	Count	%	Change
Strongly disagree (1)	8	3.23%	4	2.72%	-0.50%
Disagree (2)	21	8.47%	5	3.40%	-5.07%
Neither (3)	70	28.23%	42	28.57%	0.35%
Agree (4)	109	43.95%	52	35.37%	-8.58%
Strongly agree (5)	40	16.13%	44	29.93%	13.80%
Average Score:		3.61		3.86	0.25



# Information

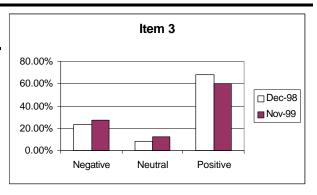
# Accessibility to PCS information:

	Dec	Dec '98		/ <b>'</b> 99	
	Count	%	Count	%	Change
Very dissatisfied (1)	18	7.11%	12	7.59%	0.48%
Somewhat dissatisfied (2)	) 28	11.07%	14	8.86%	-2.21%
Neither (3)	21	8.30%	22	13.92%	5.62%
Somewhat satisfied (4)	67	26.48%	52	32.91%	6.43%
Very satisfied (5)	119	47.04%	58	36.71%	-10.33%
Average Score	e:	3.95		3.82	-0.13



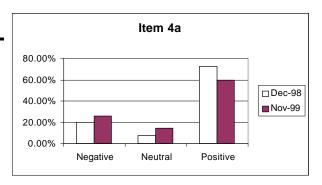
## **Understandability of PCS information:**

	Dec '98		Nov '99		
	Count	%	Count	%	Change
Very dissatisfied (1)	20	8.06%	16	10.46%	2.39%
Somewhat dissatisfied (2)	38	15.32%	26	16.99%	1.67%
Neither (3)	20	8.06%	19	12.42%	4.35%
Somewhat satisfied (4)	79	31.85%	55	35.95%	4.09%
Very satisfied (5)	91	36.69%	37	24.18%	-12.51%
Average Score:		3.74		3.46	-0.27



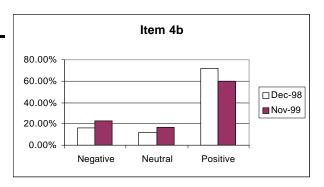
# Usefulness of PCS information PRIOR to my move:

	Dec '98		Nov '99		
	Count	%	Count	%	Change
Very dissatisfied (1)	15	5.93%	13	8.44%	2.51%
Somewhat dissatisfied (2)	35	13.83%	27	17.53%	3.70%
Neither (3)	19	7.51%	22	14.29%	6.78%
Somewhat satisfied (4)	67	26.48%	45	29.22%	2.74%
Very satisfied (5)	117	46.25%	47	30.52%	-15.73%
Average Score:		3.93		3.56	-0.37



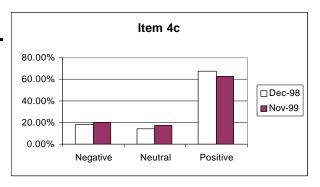
# Usefulness of PCS information DURING to my move:

	Dec '98		Nov '99		
	Count	%	Count	%	Change
Very dissatisfied (1)	10	4.08%	10	6.99%	2.91%
Somewhat dissatisfied (2)	29	11.84%	23	16.08%	4.25%
Neither (3)	29	11.84%	24	16.78%	4.95%
Somewhat satisfied (4)	66	26.94%	38	26.57%	-0.37%
Very satisfied (5)	111	45.31%	48	33.57%	-11.74%
Average Score:		3.98		3.64	-0.34



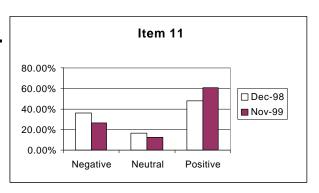
## Usefulness of PCS information AFTER to my move:

	Dec '98		Nov '99		
	Count	%	Count	%	Change
Very dissatisfied (1)	17	6.88%	13	9.92%	3.04%
Somewhat dissatisfied (2)	28	11.34%	13	9.92%	-1.41%
Neither (3)	35	14.17%	23	17.56%	3.39%
Somewhat satisfied (4)	60	24.29%	38	29.01%	4.72%
Very satisfied (5)	107	43.32%	44	33.59%	-9.73%
Average Score:		3.86		3.66	-0.19



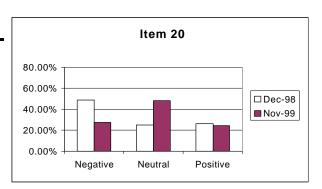
## Explanation of non-allowable expenses:

	Dec '98		Nov '99		
	Count	%	Count	%	Change
Very dissatisfied (1)	37	15.95%	19	14.96%	-0.99%
Somewhat dissatisfied (2)	46	19.83%	15	11.81%	-8.02%
Neither (3)	38	16.38%	16	12.60%	-3.78%
Somewhat satisfied (4)	46	19.83%	31	24.41%	4.58%
Very satisfied (5)	65	28.02%	46	36.22%	8.20%
Average Score:		3.25		3.55	0.31



# The relocation income tax information was clear and easy to understand:

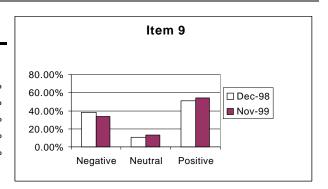
	Dec '98		Nov '99			
	Count	%	Count	%	Change	
Strongly disagree (1)	57	23.65%	18	12.77%	-10.89%	
Disagree (2)	61	25.31%	21	14.89%	-10.42%	
Neither (3)	60	24.90%	68	48.23%	23.33%	
Agree (4)	50	20.75%	23	16.31%	-4.43%	
Strongly agree (5)	13	5.39%	11	7.80%	2.41%	
Average Score:		2.59		2.91	0.33	



# **Voucher Form**

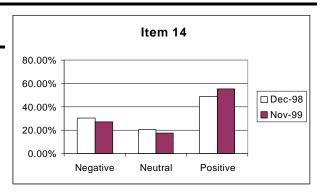
## Ease of PCS voucher form completion:

-	Dec '98		Nov '99		
	Count	%	Count	%	Change
Very dissatisfied (1)	35	14.17%	16	11.35%	-2.82%
Somewhat dissatisfied (2)	59	23.89%	31	21.99%	-1.90%
Neither (3)	27	10.93%	18	12.77%	1.83%
Somewhat satisfied (4)	62	25.10%	39	27.66%	2.56%
Very satisfied (5)	64	25.91%	37	26.24%	0.33%
Average Score:		3.24		3.35	0.11



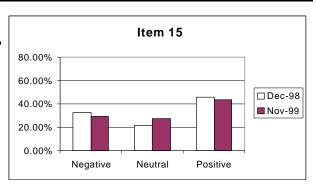
# The process for submitting my PCS voucher was easy to follow:

	Dec '98		Nov '99		
	Count	%	Count	%	Change
Strongly disagree (1)	28	11.16%	10	6.58%	-4.58%
Disagree (2)	49	19.52%	31	20.39%	0.87%
Neither (3)	52	20.72%	27	17.76%	-2.95%
Agree (4)	104	41.43%	73	48.03%	6.59%
Strongly agree (5)	18	7.17%	11	7.24%	0.07%
Average Score:		3.14		3.29	0.15



## The PCS voucher form was easy to complete:

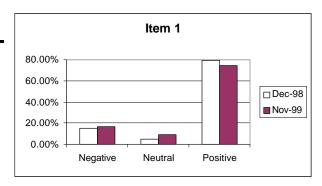
	Dec '98		Nov '99		
	Count	%	Count	%	Change
Strongly disagree (1)	26	9.74%	12	8.00%	-1.74%
Disagree (2)	61	22.85%	32	21.33%	-1.51%
Neither (3)	58	21.72%	41	27.33%	5.61%
Agree (4)	104	38.95%	58	38.67%	-0.28%
Strongly agree (5)	18	6.74%	7	4.67%	-2.07%
Average Score:		3.10		3.11	0.01



# **Responsiveness/Timeliness**

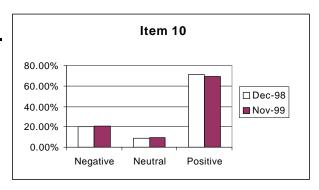
## Promptness of receipt of information:

	Dec '98		Nov '99		
	Count	%	Count	%	Change
Very dissatisfied (1)	20	7.84%	10	6.33%	-1.51%
Somewhat dissatisfied (2)	19	7.45%	16	10.13%	2.68%
Neither (3)	13	5.10%	14	8.86%	3.76%
Somewhat satisfied (4)	52	20.39%	39	24.68%	4.29%
Very satisfied (5)	151	59.22%	79	50.00%	-9.22%
Average Score:		4.16		4.02	-0.14



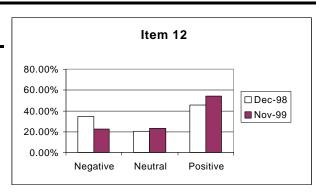
## Timeliness of employee PCS voucher payments:

	Dec '98		Nov '99		
	Count	%	Count	%	Change
Very dissatisfied (1)	17	6.94%	13	9.42%	2.48%
Somewhat dissatisfied (2)	32	13.06%	16	11.59%	-1.47%
Neither (3)	21	8.57%	13	9.42%	0.85%
Somewhat satisfied (4)	64	26.12%	27	19.57%	-6.56%
Very satisfied (5)	111	45.31%	69	50.00%	4.69%
Average Score:		3.90		3.89	-0.01



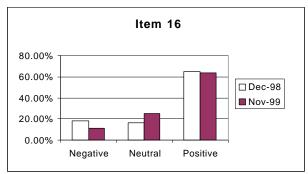
#### Timeliness of receipt of relocation income tax information:

	Dec '98		Nov '99		
	Count	%	Count	%	Change
Very dissatisfied (1)	44	19.47%	11	11.22%	-8.24%
Somewhat dissatisfied (2)	33	14.60%	11	11.22%	-3.38%
Neither (3)	46	20.35%	23	23.47%	3.12%
Somewhat satisfied (4)	34	15.04%	18	18.37%	3.32%
Very satisfied (5)	69	30.53%	35	35.71%	5.18%
Average Score:		3.23		3.56	0.34



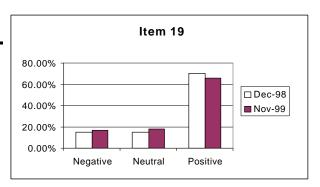
# The help I needed to complete my PCS voucher was available when I needed it:

	Dec '98		Nov '99		
	Count	%	Count	%	Change
Strongly disagree (1)	12	4.82%	5	3.33%	-1.49%
Disagree (2)	34	13.65%	12	8.00%	-5.65%
Neither (3)	41	16.47%	38	25.33%	8.87%
Agree (4)	124	49.80%	68	45.33%	-4.47%
Strongly agree (5)	38	15.26%	27	18.00%	2.74%
Average Score:		3.57		3.67	0.10



# The payment of my voucher was received within an adequate timeframe:

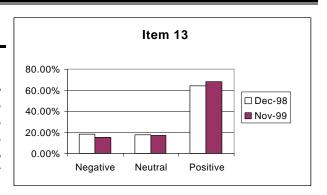
	Dec '98		Nov '99		
	Count	%	Count	%	Change
Strongly disagree (1)	14	5.69%	10	6.85%	1.16%
Disagree (2)	23	9.35%	14	9.59%	0.24%
Neither (3)	37	15.04%	26	17.81%	2.77%
Agree (4)	131	53.25%	64	43.84%	-9.42%
Strongly agree (5)	41	16.67%	32	21.92%	5.25%
Average Score:		3.66		3.64	-0.01



# **Overall Satisfaction**

# The overall quality of PCS accounting services:

	Dec '98		Nov '99		
	Count	%	Count	%	Change
Very dissatisfied (1)	16	6.45%	12	8.51%	2.06%
Somewhat dissatisfied (2)	29	11.69%	9	6.38%	-5.31%
Neither (3)	44	17.74%	24	17.02%	-0.72%
Somewhat satisfied (4)	64	25.81%	26	18.44%	-7.37%
Very satisfied (5)	95	38.31%	70	49.65%	11.34%
Average Score:		3.78		3.94	0.17



# I am satisfied with the processing of my PCS voucher:

	Dec '98		Nov '99		
	Count	%	Count	%	Change
Strongly disagree (1)	14	5.60%	7	4.79%	-0.81%
Disagree (2)	24	9.60%	15	10.27%	0.67%
Neither (3)	67	26.80%	35	23.97%	-2.83%
Agree (4)	113	45.20%	63	43.15%	-2.05%
Strongly agree (5)	32	12.80%	26	17.81%	5.01%
Average Score:		3.50		3.59	0.09

